## CITY OF PLEASANT HILL

## **INSTRUCTIONS FOR COMPLETING BUSINESS LICENSE** APPLICATION AND CALCULATION OF TAX

## STEPS FOR COMPLETION OF APPLICATION:

- 1. Complete page 1 of the application.
- 2. Check appropriate boxes on page 1 and complete lines on page 2 where appropriate.
- SIGN AND DATE APPLICATION ON PAGE 1. 3.

## STEPS FOR CALCULATION OF TAX:

- Determine which category your business falls under. The categories can be located on 1. the tax rate schedules.
- 2. For categories 6, 7, 8, 11, 41 and 42, please refer to the appropriate tax rate schedule to determine the amount due.
- 3. For categories 1, 2, 5, and 17, the business license tax is based on your prior year's gross receipts. Applicants in business less than 12 months shall compute gross receipts on an estimated 12-month basis.
- 4. For category 3, you have an option of paying based on gross receipts or number of employees, whichever results in the lesser tax. See tax rate schedule for important information.
- If your tax is calculated based on gross receipts, locate the gross receipts amount on the 5. tax schedule to determine the annual amount due. Businesses beginning on or after February 1, 2010 may prorate the 2010 annual tax; however, the minimum tax is \$24.
- 6. Go to Section C on page 2 of the application form and complete the line(s) appropriate for your category only.
- Complete Section D on page 2 of application. Make check payable to: CITY OF 7. PLEASANT HILL.
- 8. Non-profit organizations (Category 230) must complete and return the application, but no tax payment is required. Verification of non profit status must be provided (IRS 501(c)3 or letter from State).
- If you have questions or need help with your calculation, call (925) 671-5234.

CITY OF PLEASANT HILL Mail application and payment to:

BUSINESS LICENSE DEPT.

**100 GREGORY LANE** 

PLEASANT HILL, CA 94523-3323